DODGE *v.* BRADY, COLLECTOR OF INTERNAL REVENUE.

APPEAL FROM THE DISTRICT COURT OF THE UNITED STATES FOR THE EASTERN DISTRICT OF MICHIGAN.

No. 213. Argued October 14, 15, 1915.—Decided February 21, 1916.

Under the exceptional conditions of this case, while there may have been ground for the District Court dismissing it for lack of jurisdiction, as there was a basis for taking jurisdiction and the decision was clearly right on the merits, this court does not reverse, but